

**REPORT BY THE  
AUDITOR GENERAL  
OF CALIFORNIA**

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**STATE OF CALIFORNIA  
STATEMENT OF FEDERAL LAND PAYMENTS  
OCTOBER 1, 1979 THROUGH SEPTEMBER 30, 1980**

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REPORT OF THE  
OFFICE OF THE AUDITOR GENERAL  
TO THE  
JOINT LEGISLATIVE AUDIT COMMITTEE

059

STATE OF CALIFORNIA  
STATEMENT OF FEDERAL LAND PAYMENTS  
OCTOBER 1, 1979 THROUGH SEPTEMBER 30, 1980

JUNE 1981



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# California Legislature

## Joint Legislative Audit Committee

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June 1, 1981

059

The Honorable President pro Tempore of the Senate  
The Honorable Speaker of the Assembly  
The Honorable Members of the Senate and the  
Assembly of the Legislature of California

Members of the Legislature:

Your Joint Legislative Audit Committee respectfully submits the Auditor General's financial audit report concerning the State of California's, Statement of Federal Land Payments, covering the period from October 1, 1979 through September 30, 1980.

Respectfully submitted,

WALTER M. INGALLS  
Chairman, Joint Legislative  
Audit Committee

## TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTION	1
AUDITOR'S OPINION	3
STATEMENT OF FEDERAL LAND PAYMENTS	4

## INTRODUCTION

In response to a resolution of the Joint Legislative Audit Committee and in compliance with federal Department of the Interior regulations, we have conducted an audit of the State of California's Statement of Federal Land Payments. This audit was conducted under the authority vested in the Auditor General by Sections 10527 and 10528 of the Government Code.

To comply with Public Law 94-565 as amended (31 United States Code Sections 1601 through 1607), the Governor or his delegate must submit to the Secretary of the Interior a statement of amounts received by the State and transferred to each unit of local government within the State under certain revenue sharing laws. The Statement of Federal Land Payments reports this required information; it is used by the Department of the Interior to compute annual payments to units of local government in which certain federally owned lands are located.

During the period from October 1, 1979 through September 30, 1980, the State of California received \$68.5 million under these revenue sharing laws; \$25.4 million was transferred to qualified units of local government. Of the remaining \$43.1 million, \$27.6 million was transferred to school districts or county school service funds, and \$15.5 million was retained by the State. State statutes contain provisions for apportioning and disbursing these monies; the state controller administers these provisions.

## AUDITOR'S OPINION

We have examined the State of California's Statement of Federal Land Payments covering the period from October 1, 1979 through September 30, 1980. Our examination was made in accordance with (1) the standards for audit of governmental organizations, programs, activities, and functions issued by the Comptroller General of the United States, as they apply to financial and compliance examinations; and (2) the Audit Guide for Bureau of Land Management Payments in Lieu of Taxes Program prepared by the Office of the Inspector General, U.S. Department of the Interior. Accordingly, our examination included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The statement was prepared on the basis of cash disbursements made by the State of California and received by qualified local governmental subdivisions of the State during the period mentioned in the preceding paragraph under 31 United States Code 1601 et seq. This basis of reporting federal land payments is prescribed by U.S. Department of the Interior Rules and Regulations (42 Federal Register 1881.0-5), and is in accordance with the provisions of the October 16, 1978 Comptroller General of the United States Decision (B-167553). As such, the statement is not intended to be presented in conformity with generally accepted accounting principles but is intended solely for filing with governmental agencies.

In our opinion, the statement presents fairly the payments made by the State of California and received by qualified local governmental subdivisions under 31 United States Code 1601 et seq., in accordance with the regulatory requirements on the basis of accounting described in the preceding paragraph, which basis has been applied in a manner consistent with that of the preceding year.



KARL W. DOLK, CPA  
Assistant Auditor General

Date: May 15, 1981

Staff: Curt I. Davis, CPA, Audit Manager  
Edward J. Pierini, Jr.

STATE OF CALIFORNIA  
STATEMENT OF FEDERAL LAND PAYMENTS  
OCTOBER 1, 1979 THROUGH SEPTEMBER 30, 1980

FEDERAL AGENCY MAKING PAYMENT AND TYPE OF PAYMENT

LOCAL UNIT	USFS NATIONAL FORESTS*	USFS BANKHEAD- JONES	BLM MINERAL LEASING	TAYLOR SEC. 15	BLM GRAZING SEC. 3	BLM BANKHEAD- JONES	BLM SALE MATERIALS	FERC POWER SALES	FWS REFUGEE REVENUE SHARING	TOTAL	RECOMMENDED ADJUSTMENTS	RECOMMENDED FOR ACCEPTANCE
051001001 ALAMEDA COUNTY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
051002002 ALPINE COUNTY	351,280	0	0	0	40	0	0	0	0	351,320	0	351,320
051003003 AMADOR COUNTY	204,528	0	0	308	0	0	0	0	0	204,836	0	204,836
051004004 BUTTE COUNTY	276,027	0	0	962	0	0	0	0	0	276,989	0	276,989
051005005 CALAVERAS COUNTY	146,860	0	0	1,024	0	0	0	0	0	147,884	0	147,884
051006006 COLUSA COUNTY	111,902	0	0	212	0	0	0	0	0	112,114	0	112,114
051007007 CONTRA COSTA COUNTY	0	0	0	5	0	0	0	0	0	5	0	5
051008008 DEL NORTE COUNTY	1,228,900	0	0	0	0	0	0	0	0	1,228,900	0	1,228,900
051009009 EL DORADO COUNTY	1,279,141	0	0	240	0	0	0	0	0	1,279,381	0	1,279,381
051010010 FRESNO COUNTY	1,335,912	0	0	11,961	0	0	0	0	0	1,347,873	0	1,347,873
051011011 GLENN COUNTY	322,929	0	0	390	0	0	0	0	0	323,319	0	323,319
051012012 HUMBOLDT COUNTY	829,037	0	0	151	0	0	0	0	0	829,188	0	829,188
051013013 IMPERIAL COUNTY	0	0	0	0	0	0	0	0	0	0	0	0
051014014 INYO COUNTY	128,605	0	0	6,397	9,500	0	0	0	0	144,502	0	144,502
051015015 KERN COUNTY	236,175	0	0	12,813	4,374	0	0	0	0	253,362	0	253,362

\* Includes payments under Act of May 23, 1908 for 40 states Superior National Forest applicable for only Minnesota. The enabling Act is applicable only to Arizona and New Mexico.

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051016016 KINGS COUNTY	\$ 0	\$ 0	\$ 0	\$ 2,082	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,082	\$ 0	\$ 2,082
051017017 LAKE COUNTY	436,965	0	0	1,025	0	0	0	0	0	437,990	0	437,990
051018018 LASSEN COUNTY	1,123,386	0	0	0	31,970	0	0	0	0	1,155,356	0	1,155,356
051019019 LOS ANGELES COUNTY	62,989	0	0	65	0	0	0	0	0	63,054	0	63,054
051020020 MADERA COUNTY	523,809	0	0	323	0	0	0	0	0	524,132	0	524,132
051021021 MARIN COUNTY	0	0	0	0	0	0	0	0	0	0	0	0
051022022 MARIPOSA COUNTY	274,417	0	0	3,856	0	0	0	0	0	278,273	0	278,273
051023023 MENDOCINO COUNTY	297,929	0	0	810	0	0	0	0	0	298,739	0	298,739
051024024 MERCED COUNTY	0	0	0	703	0	0	0	0	0	703	0	703
051025025 MODOC COUNTY	1,534,268	0	0	975	8,286	0	0	0	0	1,543,529	0	1,543,529
051026026 MONO COUNTY	138,601	0	0	1,031	3,655	0	0	0	0	143,287	0	143,287
051027027 MONTEREY COUNTY	5,837	0	0	2,209	0	0	0	0	0	8,046	0	8,046
051028028 NAPA COUNTY	0	0	0	560	0	0	0	0	0	560	0	560
051029029 NEVADA COUNTY	264,051	0	0	146	0	0	0	0	0	264,197	0	264,197
051030030 ORANGE COUNTY	4,097	0	0	0	0	0	0	0	0	4,097	0	4,097

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	USFS NATIONAL FORESTS*	USFS BANKHEAD- JONES	BLM MINERAL LEASING	TAYLOR SEC. 15	BLM GRAZING SEC. 3	BLM BANKHEAD- JONES	BLM SALE MATERIALS	FERC POWER SALES	FWS REFUGE REVENUE SHARING	TOTAL	RECOMMENDED ADJUSTMENTS	
051031031 PLACER COUNTY	\$ 559,465	\$0	\$0	\$ 34	\$ 2	\$0	\$0	\$0	\$0	\$ 559,501	\$0	\$ 559,501
051032032 PLUMAS COUNTY	2,377,517	0	0	507	0	0	0	0	0	2,378,024	0	2,378,024
051033033 RIVERSIDE COUNTY	28,563	0	0	3,732	0	0	0	0	0	32,295	0	32,295
051034034 SACRAMENTO COUNTY	0	0	0	0	0	0	0	0	0	0	0	0
051035035 SAN BENITO COUNTY	0	0	0	7,760	0	0	0	0	0	7,760	0	7,760
051036036 SAN BERNARDINO COUNTY	51,278	0	0	44,903	1,121	0	0	0	0	97,302	0	97,302
051037037 SAN DIEGO COUNTY	21,633	0	0	6,091	0	0	0	0	0	27,724	0	27,724
052038001 SAN FRANCISCO COUNTY	0	0	0	0	0	0	0	0	0	0	0	0
051039038 SAN JOAQUIN COUNTY	0	0	0	0	0	0	0	0	0	0	0	0
051040039 SAN LUIS OBISPO COUNTY	3,633	0	0	16,518	0	0	0	0	0	20,151	0	20,151
051041040 SAN MATEO COUNTY	0	0	0	0	0	0	0	0	0	0	0	0
051042041 SANTA BARBARA COUNTY	12,066	0	0	127	0	0	0	0	0	12,193	0	12,193
051043042 SANTA CLARA COUNTY	0	0	0	303	0	0	0	0	0	303	0	303
051044043 SANTA CRUZ COUNTY	0	0	0	0	0	0	0	0	0	0	0	0
051045044 SHASTA COUNTY	1,366,638	0	0	2,016	0	0	0	0	0	1,368,654	0	1,368,654

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051046045 SIERRA COUNTY	\$ 655,724	\$ 0	\$ 0	\$ 215	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 655,939	\$ 0	\$ 655,939
051047046 SISKIYOU COUNTY	3,799,972	0	0	5,998	0	0	0	0	0	3,805,970	0	3,805,970
051048047 SOLANO COUNTY	0	0	0	0	0	0	0	0	0	0	0	0
051049048 SONOMA COUNTY	0	0	0	55	0	0	0	0	0	55	0	55
051050049 STANISLAUS COUNTY	0	0	0	325	0	0	0	0	0	325	0	325
051051050 SUTTER COUNTY	0	0	0	0	0	0	0	0	0	0	0	0
051052051 TEHAMA COUNTY	753,719	0	0	1,365	0	0	0	0	0	755,084	0	755,084
051053052 TRINITY COUNTY	2,712,625	0	0	1,845	0	0	0	0	0	2,714,470	0	2,714,470
051054053 TULARE COUNTY	595,897	0	0	1,605	557	0	0	0	0	598,059	0	598,059
051055054 TUOLUMNE COUNTY	1,051,673	0	0	1,902	0	0	0	0	0	1,053,575	0	1,053,575
051056055 VENTURA COUNTY	10,816	0	0	22	0	0	0	0	0	10,838	0	10,838
051057056 YOLO COUNTY	0	0	0	70	0	0	0	0	0	70	0	70
051058057 YUBA COUNTY	107,158	0	0	42	0	0	0	0	0	107,200	0	107,200
TOTALS	\$25,226,022 <sup>a</sup>	\$0 <sup>b</sup>	\$0 <sup>c</sup>	\$143,683	\$59,505	\$0 <sup>b</sup>	\$0 <sup>d</sup>	\$0 <sup>d</sup>	\$0 <sup>b</sup>	\$25,429,210	\$0	\$25,429,210

\* Includes payments under Act of May 23, 1908 for 40 states Superior National Forest applicable for only Minnesota. The enabling Act is applicable only to Arizona and New Mexico.

<sup>a</sup> California Government Code 29484 apportions 50 percent of payments received under this law to units of local government within the State. Accordingly, reported payments reflect 50 percent of the total payments received by the State of California.

<sup>b</sup> The State of California does not receive payments under this law.

<sup>c</sup> California Education Code Sections 12303 through 12307, and 12320 provide that payments received under this law shall be paid to school districts and the State School Fund.

<sup>d</sup> The State of California deposits in its General Fund payments received under this law. These payments are not considered Section 4 payments under Public Law 94-565, as amended.

cc: Members of the Legislature  
Office of the Governor  
Office of the Lieutenant Governor  
Secretary of State  
State Controller  
State Treasurer  
Legislative Analyst  
Director of Finance  
Assembly Office of Research  
Senate Office of Research  
Assembly Majority/Minority Consultants  
Senate Majority/Minority Consultants  
California State Department Heads  
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